G. R. S. IX-5]

Previous references.

1891-92.
191 .
(Mund)

File No. 26- 91

Serial Nos.

Later references.

Mund 27-91

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Mund Part B for January 92.

SUBJECT.

Renewal of octroi duty on tobacco in the Hassan District

W D 1250—GPB—30,000 28-1-19

(General Serial No. 30) 8/34

189/. L 80/

From The Deputy Commissioner Hassan District

To

The Chief Secretary to the Dewan of Mysore

Dated 28

Despatched 28 December 91

Received

Enclosures No. one

General No. 5-8K/

No. 5

Submitted for information and orders of Govt. Copy of Proceedings of the Municipal Board Hassan dated 9th Instant

Local Boards

21

2/12/91

My dear Mr Rice

I believe an order was issued by the late Dewan authorizing the exemption from duty of Tobacco stalks used by poorer classes Please trace the reference and send papers for the disposal of the question raised by the Hassan Municipal Board in Para 5 of their Proceedings now submitted. If our Cutcherry books do not throw any light please refer to the Budget files returned to Records

Yrs

Sd/ C Rangacharlu 2-12-91

A2

2-12-91

No 584/5 encl 1

Deputy Commissioners Office
Hassan district

Dated: Hassan 28th November 1891.

From

The Deputy Commissioner
Hassan district

To

The Chief secretary
to Government of Mysore

Sir,

I have the honor to submit herewith for information and early orders of Government, Copy of Proceedings recorded at a meeting of the Hassan Town Municipal-Board convened on the 9th Instant.

I have the honor to be

Sir

your most obedient servant

Sd Narasimha

Offg Deputy Commissioner
Hassan district

HR

Proceedings of a meeting of the Municipal Board Hassan Town convened on Monday the 9th November 1891.

Present

Sayd Syed Nasseeruddeen sahib Esqr
President.

C.V. Krishnaswamy Iyer Esqr
Vice President

B. Ramaswami Iyer Esqr
General assistant Commissioner

C.S Nagarkar Esqr
Executive Engineer Hassan Division

Mr. Hassan Kushalappa
" Nadiga Channakesavayya
" Gulam Mohadeen sahib
" Sowcar Bheemanna.
" Passare Dharmappa

Absent.

Mr. Partha Sarthy Iyengar
Amildar of Hassan.
" Alee Mullasetty

Hon Unofficial Govt.
Govt Unofficial.
" Absolutely.

2. The subjects placed before the Board for disposal were as follow
(1) Adjustment of accounts in connection with the last visit of His Highness the Maharaja to Hawaii.
(2) Fixing Compensation amount for the portion of the Fort Trench taken up by the Municipality from Sowcar Bheemanna.
and (3) Levy of octroi duty on Tobacco at a revised rate

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3. With regard to the first point it was resolved that the question of bearing portion of the charges incurred on the occasion from the Municipality would be considered over after the result—

of realizations of subscription money promised by Townspeople for the purpose, was known.

4. The northern part of the Fort trench which is in the holding of one car Bheemanna is now being filled in at a great cost by the Municipality with a view of improving the Town. It was proposed by the Board that a reasonable compensation may be fixed and paid to the holder of the Trench through no improvement of any kind was made to it by the holder.

Resolved that the question of Compensation could not be settled until the circumstances under which the land was taken up by one Ramanya are fully

enquired into

5. It has been the practice in the Hassan Town (not supported by any order) to collect octroi duty on inferior tobacco from each shop keeper at the rate of 4 annas on the weekly fair day irrespective of quantity sold by him. This system has had, to some extent, reduced the Municipal Revenue from this source. But there appears to have been no help for it considering the quality of the tobacco vended.

The Board therefore resolves to make a reference to Government that the duty payable on tobacco be revised as follows.

1st class tobacco per maund Re 1
Inferior do do as 8
Plumb " " as 4.

As the standing order of Government

Government now authorizes a uniform rate of one rupee per maund without any regard to the quality of the article imported within the municipal limits, the vendor of the inferior quality of tobacco feels the duty unduly so heavy, and the ryots generally use the inferior tobacco which is indeed very cheap in the Banavar Hobly of Arsikere Taluk.

The proposition was unanimously carried out, and it was resolved that Government order may be solicited in the matter.

(Signed) Syed Kaseemoddeen
Offg President Mul Board
Hassan District

"Coby"

HR

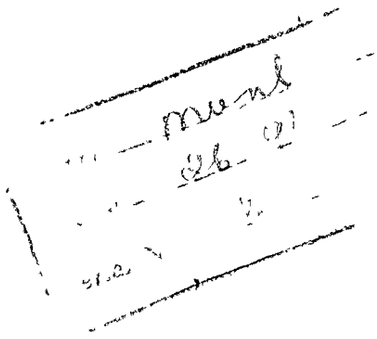
Offg President
Mul Board
Hassan.

(General Serial No. 30).

189/

From

To The Dy Commissioner Auckland
Comptroller



Dated 6

Despatched January 1942

Received

R **Enclosures No.**

General No 10841-2
L. No. 967

Read —

Letter dated 28th November 1891 c/w 584 from the Dy Comr of the Hassan Dist submitting copy of Proceedings of the Hassan Municipal Board dated 9th Idem

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Order thereon

The proposal of the Municipal Board contained in Para 5 of the Proceedings proposing to levy the ~~same~~ Octroi duty on Tobacco at the marginally noted rates instead of ~~the present~~ a fee of 4 Annas from each of the Tobacco shop keepers as at present cannot be sanctioned, as it ~~would be~~ is contrary to the Govt Proceedings dated 27th Sept 1879 c/w 161, authorizing the levy in all municipalities, except Bangalore and Mysore, of a uniform duty of 1 Rupee per maund of Tobacco irrespective of the quality of the article on condition of the making over to Govt a moiety of Revenue from the tax, the other moiety being retained for Municipal

	Rate per maund
1st class Tobacco	Rs 1—0—0
Inferior ———	0—8—0
Stump or Stalks ———	0—4—0

municipal purposes. The Govt cannot likewise sanction the collection of octroi duty on Tobacco stalks, which is exempted from duty under Govt Proceedings dated 27 September 1879 etc ——

2 The Government note with displeasure that the Dy Comr at Hassan has not introduced into the Hassan Municipality the uniform rate sanctioned by Govt so far back as 1879. It is doubtful whether similar irregularity exists in other Municipalities & whether moiety of the fee hitherto collected from Tobacco sellers is credited to Government The Dy Comr of Hassan is therefore requested to state the names of Municipalities in which the uniform tax has not been introduced ~~as~~ and ~~&~~ moiety of octroi realizations credited to Government

Under Secretary

To

The Dy Comr Hassan District

Compt[illegible]

From the resolution of the
Board submitted with the
letter read above it appears
that it has been the practice
in Kapan Tam to levy octroi
duty on tobacco from each
shopkeeper at the rate
of 4 annas on the weekly
market days, irrespective
of the quantity sold
by him. This is opposed
to the orders conveyed
in the late CEs' proc
No 4826-57 of 19th Oct 1879,
Mk 255
which prescribe a duty
on tobacco at one Rupee
per maund without regard
to the quality whether it
is 1st class or inferior kind
of tobacco. The Collector with
draw the attention of the
Board to the above Proc
which should be given
effect to. The ratio further of the
Board on this matter will
be seen from proc.
Pro No 3362-75 of 27 Sept 1879
that it was Mk 167 the intention
Govt to fix the duty on
tobacco ad valorem.